App. F. IX-4

B48

Previous References.

1947-48 (S.R.) A.

File No. 39-4

Serial Nos. 1—6.

Later References.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 8&9 1.29 (E) Treasure

Part B for

SUBJECT

Write off of loss in Govt. Civil Reserve Depot. Civil Sec.

Notes:- P1—8
Corr:- P1—15

To. The Collector Civil Sec.

Rao
23.12.47

Re: Writing off loss due to theft of Govt. fuel reserve depot. civil station, Bangalore

Continuation Sheet. File No. / Current-No. A 39 of 47 Page.

Letter no 3289/F-47/FD dt. 2-9-47 (Received on 5-9-47) from the Collector, Civil Station Bangalore, requesting sanction for the write off of shortage of 1428-5-1/2 tons of firewood (Value Rs. 40,657-8-10) incurred in turning over of reserve stocks in the Government fuel reserve depot, civil station, during the year 1946-47.

2) The collector has reported that in the process of turning over of old reserve stocks of 4917-6-2 tons of firewood (Consisting of several species of firewood; Viz; Casuarina, Kanara, Prosopis Juniflorus) in the civil station, Bangalore, during the period — October 1946 to March 1947 — a shortage of 1428-5-1/2 tons was discovered. This shortage is said to be due to damage as the wood was stacked in the Government Fuel Reserve depot, for a long period, Viz; 16 to 20 months. The loss on account of the shortage is estimated at Rs. 40,657-8-10 as per details in Statement flag "W". The collector has

requested sanction for writing off the said loss of Rs. 40,657-8-10 from the accounts of the depot. His proposals is for orders.

2) It will be seen from the statement (Flag W) sent by the Collector that out of a total stock of 4917-6-2 tons of firewood received in the fuel reserve depot during 1946-47 as much as 1428-5-1/2 tons valued at Rs. 40657-8-10 has been found as shortage due to drying. The admissible limit of such shortage for the civil station has not been specified by the collector. The drying allowed in the case of the fuel reserve depot in Bangalore city range from 5% to 10 per cent of the stock. The percentage of loss in the civil station, Bangalore which is computed at 32.5% of the stock seems to be extraordinarily high and merits further investigation. Moreover, the question of personal responsibility of the officers and staff connected with the disposal of the fuel stock has not been touched upon by the collector. But in view of the huge loss sustained, this aspect of the case also requires examination

(Vide Statement Flag W)

15 Leo.

Re: Write off of loss in the Govt. fuel reserve depot civil fraternity Bangalore

Continuation Sheet. File No. / Current No. 4 39 of 47 Page.

Is not known if the statements enclosed to the collector's letter are audited statements. The Comptroller may however be consulted regarding the collector's proposal.

Secy

11/9 Dy 18/9

3) The shortage proposed to be written off is 1428 - 5½ tons of firewood valued at Rs. 40,657-8-10. The percentage of shortage appears to be very high and the Collector will if asked be requested to clarify the position further by giving details of the total quantity of firewood that was received into the depot or depots, the arrangement made regarding the safety of the same, whether the responsibility for this shortage has to be fixed on any officer or officials, and whether there are any precedent to the procedure recommended by him. The H Secy may be consulted in the matte

Food Secy
Or C.

13/9

4) For orders

Minister for Law
thro'
H Secy

15/9/47

5) The opinion of the D. F. S and that of the A & A.O. may also

FINANCIAL SECRETARIAT
Govt. Fl. 2069
16/9
BANGALORE

WD 06877—GPB—5,000—9-8-47

Re: [illegible] loss in the Govt Food Reserve Depot, Civil Station, Bangalore.

Continuation Sheet. File No. / Current No. A 39 of (4) Page.

be kindly obtained and then the file sent on to me.

No. 2069K

Food Secy (Offg) 16.9.47.

b) GS 19.9.47

1) Dft letter to the Collector and Memo to DFS for sig pls.

Kes 22/9

GS 22/9

Food Secy 2) Dft appd by Secy. Issue

GS 23.9.47

To

The Collector and Controller of C.S. Bangalore.

S.D 2238 Dated 24.9.47.

Calls for the remarks of the D.F.S. and the A.S.O.

GS 25/9

L 4

Letter no 3289/F/46(F&S) dt 14.10.47 (received on 17.10.47) from the Collector and Controller of Civil Supplies, Civil Station, Bangalore furnishing information on the points called for.

1) The Collector's letter which furnishes information required points raised in this

1540/2408 Re: Write off of loss in the Govt Treasury Reserve Depot Civil Station Bangalore

General and Revenue Secretariat | File No. A 39 of 1947 | Appx. F. III-2

Serial No.	
Flag P	Office letter no D. 2238/A 39-47-2 d 28/24.9.1947 s. for perusal The D.F.S has not yet furnished the remarks of the Auditor and Accounting Officer nor intimated his opinion in the matter as required in this office memo d 28/24.9.47 Pl. remind to that office & pursue. Ref. from S.
	17/X. Jm 17/10. 11) Issue
	To
	The D.F.S in Mysore
	S.D. 2873 dt 17.10.47
	Requested Immediate to expedite this reply.
	Letter no S.D 3728-29 dated 3rd Nov 1947 from the D.F.S. Forwards the opinion of the A & A.O. and requests Sanction for the Write off of the loss in the circumstances explained.
	12) The opinion of the A & A.O. is for perusal. It has been observed that the shortage reported by the Collector Civil Station is rather very high. When compared to the shortage reported in the City Reserve Depot.

NOTE- Contn. Sheet

Re:- [illegible]

File No. A 39-47 of 194

General and Revenue Secretariat

Serial No.

However the A & A.G. in conclusion has recommended the write off of shortages on the ground that the shortages reported might have been the result of storage for 18 to 20 months. The D.F.S. in agreeing with the views of the A & A.G. has recommended the write off of the loss in the direction that stock should be issued for sale in future in order of receipt and formation. The recommendation of the D.F.S. is for consideration and orders.

(1) May be approved

K.S. 15/11/47

Reject for Govt. view to issue 5

17/11

Asst Secy 18/11/47

A/Secy (C.)

3391 18/11

(4) May be written. A copy of the A and A.G.'s letter may be sent to the Collector so that the loss indicated therein may be investigated and also so that the disparity in the percentage of shortages in the C.S. area and in the city may be noticed by the collectors.

Asst Secy 17/11/47

Chief Secy 20/11/47

21/11/47

OFFICE OF THE CHIEF MINISTER 586 21-11-47.

WD 0523—GPB—15.X60—6-1-47

2806.
5296

Re: write off of shortage in the fuel reserve depot, Civil Station, Bangalore.

Food

Memo from the Collector and Controller of Civil Supplies, Civil Station, Bangalore forwarding a copy of his letter No. 3289/F/47 (FD) dt. 12.11.1947 (received on 18.11.1947) to the Officer on Special Duty (Mysore Residency) intimating that the cost of shortage of firewood in the fuel reserve depot in the Civil Station during the year 1946-47 works out to Rs. 37,443-14-1 (Cost price) as against the original figure of Rs. 40657-8-10.

Dfr C/O in order for appl.
& dft letter to Collector Civil Station in also pursuance - Vide Paras 14-15.

27/11

28/11

Both the drafts may be approved

Fin Comm. no 2199
Dnl Secy has agreed
Draft as in dft

29.11.47

Food Secy

Agreed
5/12

Agreed
6/12

29/11/47

29/11.

To The Collector & Controller of C.S.
Civil Station Blore

Dupd. J.S.
The comptr & Cash Mgr J.D.
C/D & A Do.
Confidential Branch.

4000 - 29.11.47 - 5.

By [illegible] 1947

Sanction the write off of a sum of Rs 37,443-14-1.

1962

Do

The collector and Controller of C.I.

Forwards for information and
from his remarks, this A.P.C. in the
matter.

S.O. 40446 A.49.61 dated 8th Dec 1961

b

B

Ltr 13/12

A39-47-1

OFFICE OF THE COLLECTOR AND CONTROLLER OF CIVIL SUPPLIES
CIVIL STATION, BANGALORE.

No.3289/F/47(FD) Dated 2nd September 1947.

Encl. 3

To

The Secretary to Government of Mysore,
Food Department, Bangalore.

SECRETARIAT * 5 SEP 1947 * FOOD & CIVIL SUPPLIES

Subject:- Scheme for the purchase and sale of Firewood - Turning over of reserve stock 1946-47 - Sanction to write off shortages - requested.

I enclose a statement showing details of sales and shortages of firewood in the Government Reserve Fuel Depot for the year 1946-47 in connection with the turning over of reserve stock.

The old reserve stock of 4917-6-2 tons was turned over from October 1946 to March 1947. There was a shortage of 1428-5-½ tons of firewood in disposal of the entire stock. This shortage in stock was due to dryage as the wood was stacked for a long period viz., 16 to 20 months. The value of the shortage works out to Rs. 40,657-8-10 as per details in the statement enclosed.

I request that necessary sanction may kindly be accorded to write off the same from the accounts.

The proforma account, trading account and profit and loss account for the firewood scheme for the year 1946-47 are forwarded herewith. It will be seen from the statement that the net result of working of the scheme for the year is a profit of Rs.26,303-9-10.

P.T.O.

The certificate of verification of stock of firewood as on 31-3-47 is also enclosed.

I have the honour to be
Sir,
Your most obedient servant,

Collector & Controller of Civil Supplies

Copy to: The Accountant General, Madras with reference to his letter No. TIB/Bang/562, dated 5th August 1947 addressed to the Secretary to the Hon'ble the Resident in Mysore, Bangalore. There were no transactions under the head "Standard Cloth Scheme" during 1946-47.

Proforma Account of the Firewood Scheme, C & M Station, Bangalore for 1946-47.

Q Scheme for the Purchase and Sale of Firewood.	Rs. As. Ps.
Q GROSS EXPENDITURE.	
Q_1 (1) Pay of Establishment	3,115- 8- 0
Q_1 (2) Allowances, Hon. etc.	1,539- 4- 0
Q_1 (3) Contingencies	10,296- 5- 6
Q_1 (4) Purchase of firewood	35,216-13- 0
TOTAL - GROSS EXPENDITURE	50,167-14- 6
Q_2 Deduct recoveries	1,17,957-14- 2
Total - Scheme for the Purchase and sale of Firewood	67,789-15- 8

TRADING ACCOUNT.

Particulars	Rs. As. P	Particulars	Rs. As. Ps.
To balance B/F (Opening stock on 1-4-46)	1,29,468-11-9	By Sales	103257- 2- 8
Purchase of firewood	35,216-13- 0	Cost of stock on 31-3-47	77301-12-11
Transport charges	4,270- 8-6		
Profit	11,602-14-4		
	1,80,558-15- 7		180558-15- 7

PROFIT AND LOSS ACCOUNT.

Particulars	Rs. As. Ps.	Particulars	Rs. As. P.
Pay of establishment	3,115- 8- 0	Gross profit B/F from Trading Account.	11602-14- 4
Allowances, Hon. etc.	1,539- 4- 0		
Misc. and contingent	6,025-13- 0	By Misc.Receipts	14700-11- 6
Total	10,680- 9- 0		
By profit to Government	15,623- 0-10	Net profit	26303- 9-10

J. Padmanabha

for Collector & Controller of C.S.

Sta-tement showing the shortage of firewood to be written off during 1946-4 n connection with turning over of reserve stocks.

Kind of wood	Wholesale selling rate per ton. Rs. As.P.	Total Stock.	Quantity realised on sale of the entire stock by weight.	Shortage in quantity.	Per cent of loss	Value of shortage.
Casurina	33- 0- 0	2098-14- 1	1568- 9- 2¼	530- 4- 2¾	25%	17497-12-
Kamara	33- 0- 0	27- 2- 0	22- 2- 1	4-19- 3	18%	164- 9-
Dindiga	33- 0- 0	414- 2- 0	294- 3- 3½	119-18- ½	29%	3956-14-
Jungle-wood	24-10- 0	2377- 8- 1	1604- 5- 2¾	773- 2- 2¼	32.5%	19038- 4-
Total		4917- 6- 2	3489- 1- 1½	1428- 5- ½		40657- 8-1

J. Padmanabha
Collector & Controller of C.S.

This space should not be used.

3. The name and address to which the message is to be sent should be written in English in large block letters measuring at least a quarter of an inch in height and wholly within the panel provided.

4. A miniature photographic negative of the message and the address will be made at Bombay or Calcutta and sent therefrom throughout by air to destination where a photographic print, measuring about 5 inches by 4 inches, will be made and delivered to the addressee enclosed in a cover. It is, therefore important that the message should be written clearly. Very small writing is quite unsuitable.

5. To obtain best results, it is advisable to write airgraphs in black ink. The use of pencil is not recommended but if it is at all used, it must be a very soft pencil. A typewriter may be used, except for the address. The message may be written in any language as long as it is clear. The whole message should be in one medium only, whether ink, pencil or typewriter, but the address should always be in large English block letters and should never be typewritten. Communication in code is not permitted, except by authorised approved Banks which are permitted to use private authenticating cypher expressions as in telegrams or by the Field Controller and other Controllers of Military Accounts to Military Formations in the United Kingdom. It is not permissible to affix photographs, snapshots, artistic pictures, etc., on airgraphs but manuscript drawings or sketches in ink or pencil, if harmless, are not prohibited.

6. If it is desired to send more than one airgraph, the name and address of the sender and of the addressee must be inserted on each such form and all the forms must be pinned together from inside.

7. The completed form should preferably be handed in at any post office or forwarded direct in a cover addressed to "Airgraph Section, General Post Office, Calcutta," if posted in Bengal, Assam, Bihar or Orissa and to "Airgraph Section, General Post Office Bombay," if posted in any other part of India. In the case of direct posting, a large size cover, which should not be less than 8 ¾ inches long, should be used. The form should be folded parallel to the printed instructions only and not more than twice. The outer cover addressed as indicated is not required to be stamped.

8. Airgraphs sent by members of His Majesty's Forces should be franked by the Officer Commanding or some other responsible officer of the unit who should also state his rank and designation in the space provided for the purpose on the form.

9. The original airgraphs will be retained by the Post Office and eventually destroyed.

H. M. Security Press, Nasik Road. [M-3-9-42

FFICE OF THE COLLECTOR AND CONTROLLER OF CIVIL SUPPLIES
CIVIL STATION, BANGALORE.

No.3289/F/47(FD) Dated 2nd Septr. 1947.

C E R T I F I C A T E.

Certified that the stock of firewood in the Reserve Fuel Depot on 31-3-47 was ~~30-67-8-0~~ 3067-8-0 tons as detailed below:-

		Tons. Cwts. Q.
Jungle	...	1940-15- 1
Dindiga	...	1034- 7- 0
Tamara	...	92- 5- 3
	Total	3067- 8- 0

The stock was verified by measurement. It was valued at Rs.77,301-12-11 at cost price which was less than the market price.

J. Padmanabha

for Collector & Controller of C.S.

Old not be used.

6 in

... an inch in height and w

4. A miniature photographic negative of the message ar
sent therefrom throughout by air to destination where
inches, will be made and delivered to the addressee e
message should be written clearly. Very small writing

5. To obtain best results, it is advisable to write airgrapl
but if it is at all used, it must be a very soft pencil.
message may be written in any language as long as it is
only, whether ink, pencil or typewriter, but the address
should never be typewritten. Communication in code is
which are permitted to use private authenticating cypher
and other Controllers of Military Accounts to Military H
to affix photographs, snapshots, artistic pictures, etc., on
or pencil, if harmless, are not prohibited.

6. If it is desired to send more than one airgraph, the
must be inserted on each such form and all the forms m

7. The completed form should preferably be handed
addressed to "Airgraph Section, General Post Office, C
and to "Airgraph Section, General Post Office Bomb
of direct posting, a large size cover, which should no
form should be folded parallel to the printed instruct
addressed as indicated is not required to be stamped.

8. Airgraphs sent by members of His Majesty's Forces
other responsible officer of the unit who should also stat
the purpose on the form.

9. The original airgraphs will be retained by the Post C

H. M. Security P

A39-47-2 — Re: write off of loss of Rs. 40657-8-10 in the Govt fuel reserve depot, civil station, Bangalore.

G. R. S. App., F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form*).

TYPED 23/9/47

No. S.D. 2238 D. 24.9.47

To The Collector and Controller of civil supplies, civil station, Bangalore.

Sir,

With reference to your letter no 3289/F/47 (FD) dt. 2.9.1947 on the above subject I am directed to observe that the percentage of shortage reported in the fuel reserve depot appears to be very high and to request you to be so good as to clarify the position further and furnish detailed information on the following points:-

(1) the total quantity of firewood that was received into the Reserve depot or depots.

(2) the arrangements made regarding the safety of the stock.

(3) whether the responsibility for the shortage of Rs. 1428-5-11/2 Rs. value Rs. 4063-7-8-10 should not be fixed on any Officer or Officials

(4) whether there are any precedents to the procedure to write off the loss as recommended by you.

I have etc.,

Sd/-
Deputy Commissioner
Food Deptt.

22/9

Memo No. 2249 Dated 24/9/44

Copy of the above, along with a copy of the Collector's letter and its enclosure is forwarded w/c to the D.F.S. with a request to furnish his opinion in the matter. He is also requested to obtain and forward the remarks of the Auditor and the Food Officer.

He is also requested to kindly intimate whether any similar instances in the city has Cuttack Collectorate

Sd/-
Deputy Commissioner
Food Deptt.

7

1540

No.3289/F/46(FD)
Encl.1

Office of the Collector & Controller of Civil Supplies, Civil Station, Bangalore, Dated 14-10-1947

SECRETARY 16 OCT 1947 FOOD & CIVIL SUPPLIES

To

The Secretary to the Government of His Highness the Maharaja of Mysore, Food Department, Bangalore.

Sir,

Subject:- Firewood Scheme for the Civil Station Bangalore - Shortage in stocks during 1946-47.

Reference:- Your letter No.SD.2238/A.39-47-2 dated 24-9-1947

--

I have the honour to furnish below the further information called for by you in your letter quoted above.

1. The Reserve Stock was 4917-6-2 tons.

2. Three watchmen are appointed, to watch the Government Depot during day and night by turns. The Asst. Fuel Officer conducts periodical verification of stock. The above reserve stock of 4917-6-2 tons was stacked in 22 stacks with a distance of not less than 20 feet between each stack, numbered, and a record of measurements and the quantity contained in each stack was kept in a Register. These stacks were white-washed on top and sides to prevent pilferages. The Asst. Fuel Officer and Deputy Controller of Civil Supplies inspected the depot frequently and a preliminary survey of the stocks was carried out by Asst. Fuel Officer as ordered by the Controller of Civil Supplies as before the turning over was commenced and the stacks were found to be intact. The stock was insured against loss or damage by fire. An alarm Bell has been provided direct from the Reserve Depot to the Fire Station and a static tank with a capacity of 5,000 gallons of water has been constructed.

3. The shortage is due to dryage only. Responsibility for the above shortage cannot be fixed on any officer or officials as it was due to causes beyond their control.

4. I enclose for your information a copy of Memorandum No.D.4833-I.C/46 dated 23-12-46 from the Crown Representative of a shortage of 483 tons 18 cwt. and 10 lbs. for 1944-45 and 1945-46 on a stock of 2520-3-3 tons of firewood, stocked for about 6 to 10 months only.

The reserve stock of 4917-6-2 tons was stacked for a long period viz., 16 to 20 months. The higher percentage of shortage is due to dryage of green wood and the stock contained soft varieties of wood like Banian, Mango, Arasu etc., which the Fuel Company supplied in a major portion.

I have the honour to be,
Sir,
Your most obedient servant,

Collector & Controller of C.S.

SRV/14.10

G. R. S. App. F. G. 3

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

TYPED 17.X.47

ND.SD.2873 10.17.10.47

Re: Encl. Copies of letters & encls

Rear HQ
Grain Fuel Reserve
depot civil Station
Bangalore.

To

The D.F.S

Sir,

I am directed to invite your reference to this office memo No SD. 2239/ dt 23/24.9.1947 on the above subject and to request that a reply thereto may be kindly expedited.

A copy of letter No 32 89/ F. 46 FD dt 14.10.1947 and its enclosure received from the Collector of Bulgaum is enclosed.

I have the honour to be,
Sir,
Your obedient servant,
for Deputy Controller
Food Depts

17/X/47

WD 0565—GPB—22,500—8-11-38

A-39-47-J 10

KMS

GOVERNMENT OF MYSORE

Tele {phone: 2231
grams: Foodsup.

OFFICE OF THE
DIRECTOR OF FOOD SUPPLIES
IN MYSORE,

No. SD 3728-29
ENCLS.

Bangalore, dated 3rd November *194* 7.

SECRETARIAT 6 NOV 1947 FOOD & SUPPLIES

From

The *Director of Food Supplies*
in Mysore, Bangalore.

To

The Secretary to Government,
Food Supplies Department,
Bangalore.

2806 6/11

Sir,

Subject :—

With reference to your letter No.SD.38/A-39-47-2 dated 24-9-47 about writing off of the loss of Rs. - - - 40,657-8-10 in the Government Fuel Reserve Depot in the Civil Station, I have the honour to append below the - - remarks of the Auditor and Accounting Officer in the - - matter. I am in agreement with his views. The shortage may be written off with the direction that stocks should be issued for sale in future in order of receipt and - - formation.

I have the honour to be,
Sir,
Your most obedient servant,

4/11

AD Director of Food Supplies.
(Out of HQ)
P. T. O.

4/11 4/11/47.

PTO

Remarks of the Auditor and Accounting Office

"The shortage in City Reserve Depots is generally not as high as those reported. On the other hand, it is found to be less. In the corresponding -- period, the shortage was 16.2 and 6.0 per cent in jungle and Dindiga fuel respectively and nothing in others. This appears to be due to the fact that fuel in the City depots is not stored for such long periods. As the higher percentage - - appears to be the result of storage for 16 to -- 20 months, the loss has to be written off. In future, care has to be taken to see that fuel -- stocks are issued for sale more quickly and in the order of its formation to avoid such heavy losses."

No.3289/F/47(FD) Office of the Collector & Controller of Civil Supplies, Civil Station, Bangalore, Dated 12-11-1947

To

The Officer on Special Duty(Mysore Residency)

Bangalore.

SECRETARY 15 NOV 1947 FOOD & CIVIL SUPPLIES Bir

Subject:- Scheme for the purchase and sale of firewood-turning over of reserve stock - 1946-47 - sanction to write-off shortage-requested.

I have the honour to state that as per details furnished below, a shortage of 1428-5-$\frac{1}{2}$ tons of firewood was recorded during 1946-47 in the Reserve Fuel Depot. The shortage was due to dryage of the stocks and the cost thereof works out to Rs.37,443-14-1.

Kind of wood.	Cost price per ton.	Total stock.	Qty. realised on sale of the entire stock by wt.	Shortage in quantity.	Percentage of loss.	Value of shortage.
	Rs. a. p.	T. C. Q.	T. C. Q.	T. C. Q.		Rs. a. p.
Casarina	30-12- 0	2098-14-1	1568-9-2$\frac{1}{4}$	530- 4-2$\frac{3}{4}$	25%	16304-10- 8
Casarina	-do-	27- 2-0	22- 2-0	22$\frac{4}{5}$- 2-1$\frac{3}{5}$	18%	153- 5-10
Kamara	-do-	414- 2-0	294- 3-3$\frac{1}{2}$	119-18-$\frac{1}{2}$	29%	3687- 1-10
Lindiga Jungle	22- 6- 0	2377- 8-1	1604- 5-2$\frac{3}{4}$	773- 2-2$\frac{3}{4}$	32.5%	17298-11- 9
		4917- 6-2	3489- 1-1$\frac{1}{2}$	1428- 5-$\frac{1}{2}$		37443-14- 1

The Accountant-General, Madras has stated in his letter No.T.IB.Bang.875 dated 16-10-47,(copy enclosed) that as the shortage relates to the pre-retrocession period, sanctionof the Government of India, Ministry of Finance (States and External Affairs). Dominion of India, should be obtained for the write off of the shortage from the accounts. This shortage in stock was solely due to dryage as already stated as the wood was stacked for a long period.

In this connection, I onclose a copy of the proforma account, trading account, and profit and loss account for the firewood scheme for the year 1946-47 submitted to Accountant General, Madras. It will be seen from the statement that the net result of working of the Scheme for the year is a profit of Rs.26,303-9-10.

I request that sanction of the Ministry of Finance (States and External Affairs), Dominion of India, may please be obtained for the write off of the shortage in accounts.

I have the honour to be,
Sir,
Your most obedient servant,

COLLECTOR & CONTROLLER OF CIVIL SUPPLIES

SRV/12.11(5)

p.t.o.

Copy to:- The Secretary to the Government of His Highness the Maharaja of Mysore (Food Department) Bangalore with reference to this office letters Nos.3289/T/47(FD) dated 2-9-47 and 11-10-47 with a copy of letter No.TIB.Bang.875 dated 18-10-47 from Accountant General, Madras, for information. The cost of the shortage has been worked out at the cost price of Rs.30-12-0 per ton of Casurina, Kanara and Bindiga wood and Rs.22-6-0 per ton of junglewood. The original figure of Rs.40657-8-10 was worked out at the selling rate and hence the difference.

Copy to:- Accountant General, Madras. The presumption in para 2 of your letter under reference is correct.

Details for the sum of Rs.14,700-11-6 shown as misc. receipts are given below:-

Excess profits collected from the company	...	Rs.13,690-11-6
Fine collected from the firewood dealers	...	1,010- 0- 0
		14,700-11- 6

This department is purely a temporary one and hence no charges are incurred for pension contribution to the staff.

(Copy of letter No.T1B-Bang.875 dated 16-10-47 from the Accountant General, Madras to the Collector and Controller of Civil Supplies, Civil Station, Bangalore.

Reference:- Your letter No.3239/F/47(FD) dated 2-9-1947 addressed to the Secretary to Government of Mysore, Food Department Bangalore, regarding scheme for the purchase and sale of firewood - copy endorsed to this Office

---

I have the honour to invite a reference to your letter cited above and to state that as the shortage of tons 1428-5-½ in the stock of firewood relates to the pre-retrocession period, the Officer on special duty, Mysore Residency, Bangalorem may be addressed to obtain the sanction of the Ministry of Finance(States and External Affairs) Dominion of India, for the write off its value.

2. It is presumed that the amount of Rs.77301-12-11 shown in the Trading Account as the value of the closing stock on 31-3-1947, represents the value of stock actually on hand on 31-3-1947 and therefore reflects the cost of the quantity stated to be short. This may kindly be confirmed.

3. Details for the sum of Rs.14700-11-0 shown as 'Miscellaneous Receipts' in the Profit and Loss Account may please be furnished.

4. It is noticed that debits on account of indirect charges such as interest on capital, leave and pension contribution of the staff have not been included in the Profit and Loss Accounts. These may be included and a revised Profit and Loss Account furnished early.

I have etc.,

Sd/-
Asst. Accounts Officer.

G. R. S. App. F VI—G 2]

SUBJECT .....

.....

.....

14/20 29/11/47

Dr I

Diary No. of letter replied to .....

Section

File No. A39-47

Serial No. 5

General and Revenue Secretariat

( )

the *194* .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 1st Dec 1947. 8.12.47

Signed by Mr. G.K. Nw.

Read— Correspondence ending with letter No 3289/F/47 (FD) dt 12.11.1947 from the Collector and Controller of Civil Supplies, Civil Station Bangalore stating that an old Reserve Stock of

Order thereon—No. 4917-6-2

tons of firewood in the Government Reserve Fuel depot Civil Station was turned over from October 1946 to March 1947 which

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette, Kannada Part?

has resulted in a shortage
of 1428-5-1/2 tons valued
at Rs. 37443-14-1 (Cost price)
During disposal, that the shortage
was due to drying of green wood
and of soft varieties like Banian,
Mango and Arapu which had been
stacked for a long period Viz; 16-20
months and requesting Sanction
to write off the said shortage
from the accounts of the depot as
personal responsibility of the staff
Cannot be fixed.

order No SA 4003-07

Enclosures List of Enclosures

Enclosures in the
observation that in future
firewood should be issued for
sale in the order of receipt
and formation of Stocks

Copied by
Examined by

Keys
27/4/41

The Collector and Controller of civil Supplies
The D.F.S
The Comptroller and F.D.

WD 087—GPB—40,000—14-11-40

Copy to A.A.G.
" C.B.C Retrenchment

Dft II

No. S.B. 42444 Dt. 8.12.47

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

14/12 29/11/47

The collector and Controller of civil Supplies, Civil Station Bangalore.

Sir,

With reference to Correspondence resting with your letter no. 3289/F/47 (F1) dt 12.11.47 and to G.O. ⊗ no S.B. 4003-07/A34-47 dt 1st Dec'r 47 sanctioning the write off of the shortage of 1428-5-1/2 tons of firewood valued at Rs. 37443-14-1 (Cost price) in the accounts of the Reserve Fuel Depot in the Civil Station for the year 1946-47, I am directed to

⊗ Dft I.

WD 0522—GPB—7,500—16-2 37

To be typed in the margin →

Ⓧ - Flag R
- Marked portion
(A Asst's remarks)

forward herewith for your
information an extract (X) from the
~~remarks of the Auditor & Accounting Officer on the Working~~
~~Observations made as the~~
~~Subject which shows the~~
indicating the
Disparity in the percentage
of shortages in the civil station area
and in Bangalore city. The procedure
~~suggested~~
~~overlooked~~ in the above extract
may be kindly followed in future.

I have etc.,

Secy to Govt
Food Dept

Secy
29/4 Dr

29/11

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. SD. 4244 /A39-47-6 General and Revenue Secretariat

Bangalore, Dated, 8th ~~November~~ Dec'r 1947.

From

The Secretary to the Government of His Highness
the Maharaja of Mysore,
Food Department.

To

The Collector and Controller of Civil Supplies,
Civil Station, Bangalore.

Sir,

With reference to correspondence resting with your letter No.3289/F/47(FD), dated 12th November 1947 and to Government Order No.SD. 4003-07 /A.39-47 , dated 1st ~~November~~ December 1947, sanctioning the write off of the shortage of 1428-5-½ tons of firewood valued at Rs.37,443-14-1 (cost price) in the accounts of the Reserve Fuel Depot in the Civil Station for the year 1946-47, I am directed to forward herewith for your information an extract from the remarks of the Auditor and Accounting Officer indicating the disparity in the percentage of shortages in the Civil Station area and in Bangalore City. The procedure suggested in the above extract may be kindly followed in future.

> "The shortage in City Reserve Depots is generally not as high as those reported. On the other hand, it is found to be less. In the corresponding period, the shortage was 16.2 and 6.0 per cent in jungle and Dindiga fuel respectively and nothing in others. This appears to be due to the fact that fuel in the City depots is not stored for such long periods. As the higher percentage appears to be the result of storage for 16 to 20 months, the loss has to be written off. In future, care has to be taken to see that fuel stocks are issued for sale more quickly and in the order of its formation to avoid such heavy losses."

I have the honour to be
Sir,
Your most obedient servant,

G.V. Y. Rao

Secretary to Government,
Food Department.

RTN/29.

1/12/47